



DEPARTMENT OF THE NAVY  
NAVAL MEDICAL COMMAND  
WASHINGTON, D.C. 20372-5120

IN REPLY REFER TO  
NAVMEDCOMINST 7321.1  
MEDCOM-13  
21 February 1986

NAVMEDCOM INSTRUCTION 7321.1

From: Commander, Naval Medical Command

Subj: USE OF ANNOTATED NAVCOMPT FORM 176, SUMMARY OF MATERIAL RECEIPTS/EXPENDITURES, FOR PLANT PROPERTY UPDATE WHEN FUNDING IS CENTRALIZED

Ref: (a) NAVCOMPTMAN 036503

1. Purpose. To direct the use of an annotated NAVCOMPT Form 176, Summary of Material Receipts/Expenditures, to transfer minor construction and plant property class 3 charges to dependent activities (plant property owners) when the plant property records of the dependent activity are different from those of the funding activity.

2. Definitions

a. Dependent Activity. The activity designated as the plant property owner.

b. Plant Property Accountable Activity. The activity designated to maintain the plant property account and to submit plant property reports.

3. Background

a. The Naval Medical Command (COMNAVMEDCOM) directed geographic naval medical commands to centrally manage special project funding (subfunctional categories (SFCs) M2 and R2) for class 2 plant property commencing in fiscal year 1985. Funding is distributed to the geographic naval medical commands and the Naval Medical Material Support Command for central procurement of medical and dental equipment (class 3 plant property). Additionally, several COMNAVMEDCOM activities fund SFC R1 minor construction projects for plant property owners not within their expense operating budget (EOB).

b. The NAVCOMPT Form 176, Summary of Material Receipts/Expenditures, is prepared by authorization accounting activities (AAAs) for operating budget holders under the procedures prescribed in NAVSO P-3006-1 and covers charges for minor construction (SFCs R1 and R2) and equipment purchases having a unit cost of \$1000 or more. The NAVCOMPT Form 176 is used by plant property personnel as a feeder report to record plant property charges funded by Operations and Maintenance, Navy (O&M,N) appropriations on the NAVCOMPT Form 167, Reconciliation of Plant Account.

c. The NAVCOMPT Form 176 is the only feeder report that provides O&M,N funded plant property charges. Current registering procedures employed by the fleet accounting and disbursing centers (FAADCs) do not permit the use of NAVCOMPT Form 623, Abstract of Public Vouchers, to record O&M,N plant property charges.

d. Reference (a) states that a separate NAVCOMPT Form 176 "...will be prepared for each activity for which plant property reports are submitted. ...When the activity requesting the work is not the owner of the plant property, minor construction will be reported on the plant property records of the activity which owns the property." No specific guidance to accomplish this has been promulgated because of the multitude of accounting systems currently in existence.

e. Original NAVCOMPT Form 176's are forwarded to the FAADCs for comparison with work in progress charges on the NAVCOMPT Form 167. When charges on the NAVCOMPT Form 176 do not balance with the work in progress, or work in progress is not cleared to increase plant account inventories in a timely manner, the FAADCs notify the Navy Accounting and Finance Center (NAVACCTGFINCEN), which, in turn, directs activities to correct their reports. Because of the required reconciliation process, it is important that NAVCOMPT Form 176's be prepared for each plant property owner.

f. Some of the accounting systems servicing COMNAVMEDCOM activities do not have the ability to produce a separate NAVCOMPT Form 176 for each benefiting dependent activity when funding is centralized and nonreimbursable and when the dependent activity is different than the EOB holder. To avoid excessive paperwork involved with a formal NAVCOMPT Form 176 correction process, NAVACCTGFINCEN has agreed to allow charges to be transferred to the dependent activities through the use of an annotated NAVCOMPT Form 176.

#### 4. Action

a. Geographic naval medical commands that are their own AAA shall prepare NAVCOMPT Form 176's for each dependent activity.

b. Geographic naval medical commands that are not their own AAA and are serviced by accounting systems that do not produce a separate NAVCOMPT 176 for each dependent activity shall use the following method of transferring plant property charges:

(1) Annotate the NAVCOMPT Form 176 to identify charges benefiting other EOBs and to identify the chargeable Unit

Identification Code for remaining charges. The plant property accountable activity for the geographic naval medical command shall reconcile property based on the annotated NAVCOMPT Form 176.

(2) Forward a copy of the annotated NAVCOMPT Form 176 to each dependent activity and its plant property accountable activity. The accountable activity shall update the NAVCOMPT Form 167 based upon these annotations. NAVACCTGFINCEN advised that both FAADCs agreed to accept the annotated NAVCOMPT Form 176's and the resulting work in progress values on the Reconciliation of Plant Account. This condition will continue to exist until all COMNAVMEDCOM activities are on a standard accounting system that permits identification of multiple plant property owners funded from a central EOB.

(3) Coordinate with the dependent activity's engineering field division (EFD) to ensure that the Navy Facilities Assets Data Base (NFADB) is updated when special projects are completed on class 2 plant property. The NAVCOMPT Form 176 does not automatically update the NFADB. The public works officer should update the plant property cards when a project is completed and forward these changes to the EFD that makes the change to the NFADB. Listings of plant property inventory changes are then forwarded from the Facilities Systems Office at the Naval Construction Battalion Center, Port Hueneme, CA to the plant property accountable activity that will use the NAVCOMPT Form 176 to reconcile these changes with the financial charges that have occurred in the accounting system. When reconciliation has occurred, the accountable activity will move these charges from work in progress on the NAVCOMPT Form 167 to plant property completed and reported.

(4) If a special project is to be performed in-house by the dependent activity, the geographic naval medical command shall initiate action to have the special project funding transferred directly to the dependent activity via their EOB.

c. COMNAVMEDCOM activities that fund SFC R1 projects or purchase equipment for plant property owners not within their EOB shall apply the following guidance:

(1) If the accounting system permits, separate NAVCOMPT Form 176's shall be produced for each dependent activity.

(2) If the accounting system produces only one NAVCOMPT Form 176 per EOB, follow the annotated correction process described in paragraphs 4b(1) and (2).

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5. Forms. Forms are available as indicated:

<u>Form No. and Title</u>	<u>Issue/ Edition Date</u>	<u>Stock No.</u>	<u>Supply Source</u>
NAVCOMPT Form 176 Summary of Material Receipts/ Expenditures	5/57	0104-LF-700-2400	CO, NAVPUBFORMCEN 5801 Tabor Ave. Phila., PA 19120
NAVCOMPT Form 167 Reconciliation of Plant Account	6/73	0104-LF-700-2104	CO, NAVPUBFORMCEN 5801 Tabor Ave. Phila., Pa 19120

  
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